

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 For the Year Ended December 31, 2002

	Business-type Activities- Enterprise Funds				Governmental Activities- Internal Service Funds
	Water/ Wastewater	UPD Water/ Wastewater	Stormwater Management	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 17,324,186	\$ 1,389,746	\$ 6,856,516	\$ 25,570,448	\$ 7,268,800
Cash received for replacement	-	-	-	-	792,375
Cash payments to suppliers	(3,649,351)	(278,088)	(515,529)	(4,442,968)	(5,639,319)
Cash payments to employees	(2,023,549)	(415,942)	(1,593,905)	(4,033,396)	(2,158,177)
Cash payments to other governments	(7,465,875)	(156,898)	(98,228)	(7,721,001)	-
Internal activity - payments to other funds	(1,864,598)	(155,069)	(1,175,892)	(3,195,559)	-
Other operating receipts and payments	(410,461)	1,057,439	974	647,952	-
Net cash provided by operating activities	<u>1,910,352</u>	<u>1,441,188</u>	<u>3,473,936</u>	<u>6,825,476</u>	<u>263,679</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating transfers in	-	-	762	762	-
Employee insurance premium contributions	-	-	-	-	75,911
Grants	-	-	4,145	4,145	-
Transfers out	-	-	(16,479)	(16,479)	(68,767)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>(11,572)</u>	<u>(11,572)</u>	<u>7,144</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(2,195,885)	(195,756)	(3,538,390)	(5,930,031)	(334,865)
Proceeds from sale of other assets	32,469	4,200	17,129	53,798	-
Capital contributions	2,222,654	144,845	288,137	2,655,636	-
Special Items (Note 12)	106,873	(106,873)	-	-	-
Loan/grant proceeds	-	-	33,000	33,000	-
Principal paid on revenue bonds	(400,000)	-	-	(400,000)	-
Principal paid on other debt	(141,224)	-	-	(141,224)	-
Interest paid on revenue bonds and other debt	(196,370)	-	-	(196,370)	-
Net cash used for capital and related financing activities	<u>(571,483)</u>	<u>(153,584)</u>	<u>(3,200,124)</u>	<u>(3,925,191)</u>	<u>(334,865)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment purchases	(1,158,717)	(1,158,501)	(200,175)	(2,517,393)	(575,786)
Investment sales/maturities	-	-	-	-	285,743
Interest on investments	894,390	123,102	400,761	1,418,253	228,006
Net cash provided (used) in investing activities	<u>(264,327)</u>	<u>(1,035,399)</u>	<u>200,586</u>	<u>(1,099,140)</u>	<u>(62,037)</u>
Net increase (decrease) in cash and cash equivalents	1,074,542	252,205	462,826	1,789,573	(126,078)
Cash and cash equivalents-beginning of year	883,905	85,104	401,252	1,370,261	1,551,303
Cash and cash equivalents-end of year	<u>\$ 1,958,447</u>	<u>\$ 337,309</u>	<u>\$ 864,078</u>	<u>\$ 3,159,834</u>	<u>\$ 1,425,225</u>

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Cash at the end of the year consists of:					
Operating fund cash	1,958,447	337,309	864,078	3,159,834	1,424,989
Customer deposits	-	-	-	-	235
Total cash at end of year	<u>\$ 1,958,447</u>	<u>\$ 337,309</u>	<u>\$ 864,078</u>	<u>\$ 3,159,834</u>	<u>\$ 1,425,224</u>

Reconciliation of operating income to net cash provided by operating activities:

Operating income (loss)	\$ 163,595	\$ (21,722)	\$ 2,926,452	\$ 3,068,325	\$ (740,925)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	2,051,598	633,159	482,998	3,167,755	928,524
Decrease (increase) in accounts receivable	142,044	47,778	(6,230)	183,592	-
Decrease (increase) in inventory	100,101	-	4,762	104,863	(8,248)
Increase (decrease) in accounts payable	(155,424)	(3,362)	44,864	(113,922)	63,005
Increase (decrease) in employee wages payable	(3,860)	(5,331)	7,829	(1,362)	(68,884)
Increase (decrease) in employee vacations payable	22,759	(8,953)	12,287	26,093	95,285
Increase (decrease) in customer deposits payable	(410,461)	167,734	974	(241,753)	(5,078)
Increase in deferred revenues	-	631,885	-	631,885	-
Net cash provided by operating activities	<u>\$ 1,910,352</u>	<u>\$ 1,441,188</u>	<u>\$ 3,473,936</u>	<u>\$ 6,825,476</u>	<u>\$ 263,679</u>

Noncash investing, capital and financing activities:

Developers contributed infrastructure valued at	\$ 5,050,295	\$ 11,079,950	\$ 259,421	\$ 16,389,666	\$ -
Other funds of the city transferred vehicles valued at	-	-	-	-	103,293
Fair value of investments increased by	11,658	1,973	5,081	18,712	2,998

See accompanying notes to the financial statements.